

Civil Action No.:

- against -

EPARTNERS, INC.

Defendants.

Pursuant to Local Civil Rule 7.1, to evaluate possible disqualification or recusal, the undersigned counsel for GMA ACCESSORIES, INC. (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party which are publicly held:

None.

DATE: New York, New York September 27, 2007

ANDREW T. SWEENEY